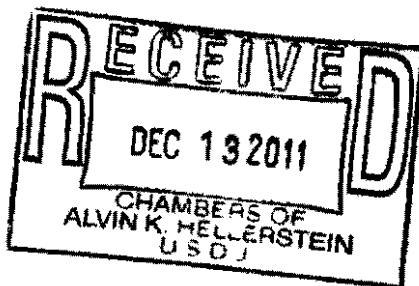


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December 13, 2011

BY FACSIMILE

The Honorable Alvin K. Hellerstein
United States District Court
Southern District of New York
500 Pearl St.
New York, NY 10007-1312
Facsimile: (212) 805-7942

*See memo
12/14/11
[Signature]*

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MIRANDA & ESTAVILLO

Re: **Audiovox Communications Corp. v. Toshiba Corp., et al.**
(Civil Action No. 10 CV 04982)(AKH)

Dear Judge Hellerstein:

We represent the plaintiff Audiovox Communications Corp. ("Audiovox") in the above-captioned action. On November 21, 2011, defendant Pantech Co. Ltd. ("Pantech") filed its Answer, Affirmative Defenses, and Counterclaim to Audiovox Communications Corp.'s Amended Complaint. Audiovox's response to Pantech's Counterclaim is currently due to be filed by December 15, 2011. We hereby write to request a 21-day extension of time, until January 5, 2012, for Audiovox to respond to Pantech's Counterclaim.

This short extension is necessitated by the press of other business, will allow the parties to continue settlement discussions, and will not affect the next status conference before the Court, which is set for January 13, 2012. This is our first request for this extension, and counsel for Pantech has advised that Pantech does not object to this request.

We thank Your Honor for your consideration of this request.

Very truly yours,

Vanessa C. Hew / rhp

Vanessa C. Hew

cc: Alan A. Wright (Counsel for Pantech Co., Ltd.)

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The Honorable Alvin K. Hellerstein
December 13, 2011
Page 2

Blaine T. Bettinger (Counsel for Pantech Co., Ltd.)